

"Before anything else,
preparation is the key to success."

— Alexander Graham Bell

Employer Webinar Series

COBRA AFTER HEALTH CARE REFORM

Tuesday, December 14, 2010 - 11 a.m. PT / 2 p.m. ET

In a way, "health care reform" began 25 years ago, with the coverage continuation requirements enacted as part of the Consolidated Omnibus Budget Reconciliation Act of 1985 (better known as COBRA). With the passage earlier this year of *comprehensive* health care reform, this is a good time to take stock of COBRA's place in the world of employer health plans.

In this webinar, we will provide a brief overview of COBRA's requirements, consider whether COBRA has any long-term future (in view of the ability to purchase coverage through the exchanges starting in 2014), and then address several short-term implications for COBRA of comprehensive health care reform. These include the following:

- How the calculation of COBRA rates may affect a plan's "grandfathered" status
- Expected IRS guidance on the calculation of COBRA rates (for the purpose of W-2 reporting of the value of health coverage)
- Application of the Tax Code's nondiscrimination rules to subsidized COBRA coverage under insured health plans
- New restrictions on rescinding COBRA coverage
- Allowing COBRA beneficiaries to add adult children to their coverage

PRESENTERS:

Julia M. Vander Weele, Partner - Spencer Fane Britt & Browne LLP

Julia practices in the firm's Employee Benefits Group and is a member of the ERISA Litigation Group. Prior to joining Spencer Fane, Julia worked as in-house counsel for Fortis Benefits Insurance Company, where she managed ERISA litigation and advised senior management on other ERISA issues related to group disability, life and dental products.

Kenneth A. Mason, Partner - Spencer Fane Britt & Browne LLP

Ken heads the Employee Benefits Group. He concentrates on ERISA and other aspects of employee benefits law, including tax and fiduciary issues, substantial involvement with retirement and welfare plans, executive deferred compensation, federal employment discrimination statutes, and issues unique to governmental and other tax-exempt employers.

This series is brought to you by your Member Firm of United Benefit Advisors - a member-owned alliance of more than 140 premier independent benefit advisory firms and one of the nation's five largest employee benefits advisory organizations - and Spencer Fane Britt & Browne LLP, with offices throughout the Midwest and more than a century of experience providing legal counsel.

REGISTER
NOW

Register for this and other essential webinars today while seating is still available.

Each webinar is 60 to 90 minutes and is an exceptional educational value for only \$149. After you register, you will receive an email confirmation with instructions on how to join the webinar you selected.

HR
Certification
Institute
recertification
credit
submitted

*This webinar event
has been submitted
to the Human
Resource Certification
Institute to qualify
for certification
credits.*